



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELK MOUND WATER AND SEWER UTILITY

Principal Office: 202 E MENOMONIE STREET
P.O. BOX 188
ELK MOUND, WI 54739

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELK MOUND WATER AND SEWER UTILITY**Utility Address:** 202 E MENOMONIE STREET

P.O. BOX 188

ELK MOUND, WI 54739

When was utility organized? 12/8/1966**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PATRICIA HAHN**Title:** VILLAGE CLERK-TREASURER**Office Address:**

202 E MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

Telephone: (715) 879 - 5011**Fax Number:** (715) 879 - 5011**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JAMES ROBERT MURRAY CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY,LLP

205 E GRAND AVE

P.O. BOX 188

EAU CLAIRE, WI 54739

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAMES ROBERT MURRAY CPA**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

205 E GRAND

P.O. BOX 188

EAU CLAIRE, WI 54739

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/13/1998**Period covered by most recent audit:** 1/01/97-12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE STAMM**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

202 E MENOMINE

P.O. BOX 188

EAU CLAIRE, WI 54739

Telephone: (715) 879 - 5011**Fax Number:** (715) 879 - 5011**E-mail Address:**

Name of utility commission/committee: ELK MOUND WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

MRS CONNIE CARR, TRUSTEE

MR KEVIN GABRIEL, TRUSTEE

MRS DONNA HAINSTOCK, TRUSTEE

MR THOMAS JOHNSON, TRUSTEE

MRS ANNETTE KNUTSON, TRUSTEE

MR DON MILLER, PRESIDENT

MR WILLIAM YOUNGBERG, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 9/6/1966**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	195,851	197,159	1
Operating Expenses:			
Operation and Maintenance Expense (401)	118,355	114,687	2
Depreciation Expense (403)	60,474	53,345	3
Amortization Expense (404)	0		4
Taxes (408)	14,431	13,693	5
Total Operating Expenses	193,260	181,725	
Net Operating Income	2,591	15,434	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	2,591	15,434	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	8,310	7,320	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	8,310	7,320	
Total Income	10,901	22,754	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	10,901	22,754	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,103	30,343	13
Amortization of Debt Discount and Expense (428)	1,230	1,230	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	29,333	31,573	
Net Income	(18,432)	(8,819)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	79,696	78,340	19
Balance Transferred from Income (433)	(18,432)	(8,819)	20
Miscellaneous Credits to Surplus (434)	10,750	10,175	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	72,014	79,696	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
LOCAL BANKS	8,310	4
Total (Acct. 419):	8,310	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN	10,750	8
Total (Acct. 434):	10,750	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	97,387	0	98,464	0	195,851	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	506				506	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	96,881	0	98,464	0	195,345	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,145,727	2,115,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	443,217	384,836	2
Net Utility Plant	1,702,510	1,730,884	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	25,756	28,020	6
Special Funds (125)	76,072	65,424	7
Total Other Property and Investments	101,828	93,444	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,210	80,318	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	15,451	14,910	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,301	1,894	14
Materials and Supplies (150)	8	8	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	89,970	97,130	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,340	13,570	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	12,340	13,570	
Total Assets and Other Debits	1,906,648	1,935,028	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	12,000	12,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	72,014	79,696	23
Total Proprietary Capital	84,014	91,696	
LONG-TERM DEBT			
Bonds (221)	523,172	546,251	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	35,487	37,472	26
Total Long-Term Debt	558,659	583,723	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	5,267	5,942	28
Payables to Municipality (233)	5,836	13,231	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,925	6,209	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,028	25,382	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,246,947	1,234,227	38
Total Liabilities and Other Credits	1,906,648	1,935,028	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	644,385	1,501,342	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	0	0			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	644,385	1,501,342	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	243,719	199,498	0	0	9
Total Accumulated Provision	243,719	199,498	0	0	
Net Utility Plant	400,666	1,301,844	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	225,687	159,149			384,836	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,509	41,965			60,474	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	716	(716)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,225	41,249	0	0	60,474	13
Debits during year						14
Book cost of plant retired	1,193	900			2,093	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,193	900	0	0	2,093	19
Balance End of Year	243,719	199,498	0	0	443,217	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8	8	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>8</u>	<u>8</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTGAGE REVENUE BOND DISCOUNT	1,230	428	12,340	1
Total			12,340	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	12,000	1
Changes during year (explain):		
NONE		2
Balance end of year	12,000	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 SEWAGE REV BONDS	06/14/1995	06/14/2015	3.00%	323,172	1
1996 REVENUE BONDS	04/01/1996	04/01/2008	8.00%	200,000	2
Total Bonds (Account 221):				523,172	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	03/15/1994	03/15/2009	6.00%	35,487	1
Total for Account 224				35,487	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,293	2
Charged electric department expense		3
Charged sewer department expense	1,930	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,223	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	3,266	7
PSC Remainder Assessment	207	8
Other (explain):		
TAXES FORGIVEN	10,750	9
Total payments and other debits	14,223	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
96 REVENUE BONDS	2,599	15,331	15,450	2,480	1
Subtotal	2,599	15,331	15,450	2,480	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	1,793	2,154	2,248	1,699	3
CLEAN WATER FUND LOANS	1,817	10,618	10,689	1,746	4
Subtotal	3,610	12,772	12,937	3,445	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	6,209	28,103	28,387	5,925	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	168,616			1,065,611		1,234,227	1
Add credits during year:							
For Services	8,057			2,703		10,760	2
For Mains	1,960					1,960	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	178,633	0	0	1,068,314	0	1,246,947	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	86,515			984,876		1,071,391	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	25,756	2
Total (Acct. 124):	25,756	
Special Funds (125):		
BANK OF MENOMONIE	12,591	3
CLEAN WATER REPLACEMENT FUND	18,629	4
CLEAN WATER SINKING	20,178	5
96 BOND RESERVE	21,759	6
REPLACEMENT FUND	2,915	7
Total (Acct. 125):	76,072	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,153	9
Electric		10
Sewer (Regulated)	9,298	11
Other (specify):		
NONE		12
Total (Acct. 142):	15,451	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAXROLL ITEMS	4,301	16
Total (Acct. 145):	4,301	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
DEC PAYROLL	5,836 20
Total (Acct. 233):	5,836
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	632,431	0	1,498,292	0	2,130,723	1
Materials and Supplies	8	0	0	0	8	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	234,703	0	179,323	0	414,026	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	173,624	0	1,066,962	0	1,240,586	6
Other (specify):					0	7
Average Net Rate Base	224,112	0	252,007	0	476,119	
Net Operating Income	8,359	0	(5,768)	0	2,591	8
Net Operating Income as a percent of						
Average Net Rate Base	3.73%	N/A	-2.29%	N/A	0.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	12,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	75,855	3
Other (Specify):		4
Total Average Proprietary Capital	87,855	
Net Income		
Net Income	(18,432)	5
Percent Return on Proprietary Capital	-20.98%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	96,395	1
Total Sales of Water	96,395	
Other Operating Revenues		
Forfeited Discounts (470)	486	2
Other Water Revenues (474)	506	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	992	
Total Operating Revenues	97,387	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,728	5
General Operating Expenses (680-690)	18,498	6
Total Operation and Maintenance Expenses	58,226	
Other Operating Expenses		
Depreciation Expense (403)	18,509	7
Amortization Expense (404)		8
Taxes (408)	12,293	9
Total Other Operating Expenses	30,802	
Total Operating Expenses	89,028	
NET OPERATING INCOME	8,359	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	193	9,878	44,549	4
Commercial	21	3,011	9,911	5
Industrial				6
Total Metered Sales to General Customers (461)	214	12,889	54,460	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		33,430	8
Other Sales to Public Authorities (464)	7	2,900	8,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	222	15,789	96,395	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	33,430	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,430	
Forfeited Discounts (470):		
Customer late payment charges	486	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	486	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	506	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	506	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	18,488	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,983	3
Chemicals (630)	648	4
Supplies and Expenses (640)	3,174	5
Repairs of Water Plant (650)	13,435	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	39,728	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,152	8
Office Supplies and Expenses (681)	2,158	9
Outside Services Employed (682)	5,051	10
Insurance Expense (684)	3,139	11
Employees Pensions and Benefits (686)	3,978	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	20	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,498	
Total Operation and Maintenance Expenses	58,226	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		194	2
Net property tax equivalent		10,556	
Social Security		1,633	3
PSC Remainder Assessment		104	4
Other (specify): NONE			5
Total tax expense		12,293	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259700				3
County tax rate	mills		10.640700				4
Local tax rate	mills		6.184100				5
School tax rate	mills		15.152100				6
Voc. school tax rate	mills		2.255500				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.492100				10
Less: state credit	mills		2.587900				11
Net tax rate	mills		31.904200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.184100				14
Combined School Tax Rate	mills		17.407600				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.591700				17
Total Tax Rate	mills		34.492100				18
Ratio of Local and School Tax to Total	dec.		0.683974				19
Total tax net of state credit	mills		31.904200				20
Net Local and School Tax Rate	mills		21.821644				21
Utility Plant, Jan. 1	\$	620,478	620,478				22
Materials & Supplies	\$	8	8				23
Subtotal	\$	620,486	620,486				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	620,486	620,486				26
Assessment Ratio	dec.		0.762500				27
Assessed Value	\$	473,121	473,121				28
Net Local & School Rate	mills		21.821644				29
Tax Equiv. Computed for Current Year	\$	10,324	10,324				30
Tax Equivalent per 1994 PSC Report	\$	10,750					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,750					32
Tax equiv. for current year (see note 6)	\$	10,750					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	26,446		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	26,446	0	
 PUMPING PLANT			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	26,367		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	66,032	7,910	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	93,487	7,910	
 WATER TREATMENT PLANT			
Land and Land Rights (330)	1,875		21
Structures and Improvements (331)	55,751		22
Water Treatment Equipment (332)	114,331		23
Total Water Treatment Plant	171,957	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,718		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			26,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	26,446	
PUMPING PLANT				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			26,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			73,942	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	101,397	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,875	21
Structures and Improvements (331)			55,751	22
Water Treatment Equipment (332)			114,331	23
Total Water Treatment Plant	0	0	171,957	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,718	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	22,529		26
Transmission and Distribution Mains (343)	200,512	9,201	27
Fire Mains (344)			28
Services (345)	51,482	2,629	29
Meters (346)	23,289	1,165	30
Hydrants (348)	20,811	3,920	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	326,341	16,915	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	32		35
Computer Equipment (372.1)	1,398		36
Transportation Equipment (373)			37
Other General Equipment (379)	817		38
Other Tangible Property (390)			39
Total General Plant	2,247	0	
Total utility plant in service directly assignable	620,478	24,825	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	620,478	24,825	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			22,529 26
Transmission and Distribution Mains (343)	918		208,795 27
Fire Mains (344)			0 28
Services (345)			54,111 29
Meters (346)			24,454 30
Hydrants (348)			24,731 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	918	0	342,338
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			32 35
Computer Equipment (372.1)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			817 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,247
Total utility plant in service directly assignable	918	0	644,385
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	918	0	644,385

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,596	1,596	1
February			1,452	1,452	2
March			1,679	1,679	3
April			1,657	1,657	4
May			1,798	1,798	5
June			1,983	1,983	6
July			1,625	1,625	7
August			1,770	1,770	8
September			1,665	1,665	9
October			1,781	1,781	10
November			1,576	1,576	11
December			1,686	1,686	12
Total for year	0	0	20,268	20,268	
Less: Measured or estimated water used in main flushing and water treatment during year				633	13
Less: Other utility use				194	14
Other utility use explanation:					15
WATER MAIN BREAK, FLUSH SEWER MAIN, NON-BILLABLE FIRE USE					
Water pumped into distribution system				19,441	16
Less: Water sold				15,789	17
Losses and unaccounted for				3,652	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				139	21
Date of maximum: 6/11/1997					22
Cause of maximum:					23
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 7/8/1997					25
Total KWH used for pumping for the year				49,551	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
305 AQUA LANE	WELL 1	280	10	252	Yes	1
206 AQUA LANE	WELL 2	357	10	518	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	AQUA LANE	AQUA LANE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUNDFOS	BYRON JACKSON		5
Year Installed	1984	1995		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	175	380		8
Pump Motor or Standby Engine Mfr	FRANKLIN	GE		10
Year Installed	1984	1982		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1969		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	127		10
			11
Total capacity in gallons	80,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	646				646
M	D	3.000	153		153		0
M	D	6.000	19,611	340			19,951
M	D	8.000	3,885				3,885
Total Within Municipality			24,295	340	153	0	24,482
Total Utility			24,295	340	153	0	24,482

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	223				223	21	1
M	1.000	8	6			14	6	2
M	1.250	1				1		3
M	1.500	3				3	2	4
M	2.000	2				2		5
M	3.000	4				4		6
M	4.000	3				3		7
Total Utility		244	6	0	0	250	29	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	229	24		(4)	249	26	1
0.750	2				2		2
1.000	5				5		3
1.500	2				2		4
2.000	9				9		5
3.000	4				4		6
Total:	251	24	0	(4)	271	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	199	14		2		34	249	1
0.750		1				1	2	2
1.000		3		1		1	5	3
1.500		1			1		2	4
2.000		3		3		3	9	5
3.000				3	1		4	6
Total:	199	22	0	9	2	39	271	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	34	2			36	2
Total Fire Hydrants	34	2	0	0	36	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	36
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	6

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

VILLAGE BOARD FORGIVES THE TAX EQUIVALENT EACH YEAR.

Water Mains (Page W-15)

MAIN ADDED WAS PAID FOR BY THE DEVELOPER.

Water Services (Page W-16)

SERVICES ADDED WERE PAID FOR BY THE DEVELOPER.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	97,801	1
Total Sewage Operating Revenues	97,801	
Other Operating Revenues		
Forfeited Discounts (631)	663	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	663	
Total Operating Revenues	98,464	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	35,571	8
Maintenance Expenses (831-834)	8,181	9
Customer Accounting & Collection Expenses (840-843)	5,033	10
Administrative and General Expenses (850-857)	11,344	11
Total Operation and Maintenance Expenses	60,129	
Other Operating Expenses		
Depreciation Expense (403)	41,965	12
Amortization Expense (404)		13
Taxes (408)	2,138	14
Total Other Operating Expenses	44,103	
Total Operating Expenses	104,232	
NET OPERATING INCOME	(5,768)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	100	100	72,184	5
Commercial Revenues	100	100	15,234	6
Industrial Revenues				7
Revenues from Public Authorities	100	100	8,983	8
Total Measured Service to General Customers (622)	300	300	96,401	
Service to Public Authorities (623)	1	100	1,400	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	301	400	97,801	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
SEWER FORFIETED DISCOUNTS	663	1
Total Customers Forfeited Discounts (631)	663	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	17,041	1
Power and Fuel for Pumping (821)	7,125	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	140	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	11,265	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	35,571	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	4,159	11
Maintenance of Collection System Pumping Equipment (832)	2,755	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,122	13
Maintenance of General Plant Structures and Equipment (834)	145	14
Total Maintenance Expenses	8,181	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	4,141	15
Flat Rate Inspections (841)		16
Meter Reading (842)	892	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	5,033	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,268	20
Outside Services Employed (852)	2,728	21
Insurance Expense (853)	3,140	22
Employees Pensions and Benefits (854)	3,678	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	530	25
Rents (857)		26
Total Administrative and General Expenses	11,344	
Total Operation and Maintenance Expenses	60,129	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,841	1
Local and School Tax Equivalent on Meters Charged by Water Department		194	2
PSC Remainder Assessment		103	3
Other (specify): NONE			4
Total tax expense		2,138	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	2,046		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	38,032	1,968	6
Collecting Mains and Accessories (313)	226,007	3,382	7
Interceptor Mains and Accessories (314)	5,305		8
Force Mains (315)	5,781		9
Other Collecting System Equipment (316)	1,385		10
Total Collection System	278,556	5,350	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	53		11
Structures and Improvements (321)			12
Receiving Wells (322)	1,965		13
Electric Pumping Equipment (323)	4,241		14
Other Power Pumping Equipment (324)	20,000		15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	26,259	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	23,029		17
Structures and Improvements (331)	648,966		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)	275,800		21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)	29,400		23
Sludge Treatment and Disposal Equipment (337)	16,800		24
Plant Site Piping (338)	93,900		25
Flow Metering and Monitoring Equipment (339)	76,029		26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			2,046	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			40,000	6
Collecting Mains and Accessories (313)	900		228,489	7
Interceptor Mains and Accessories (314)			5,305	8
Force Mains (315)			5,781	9
Other Collecting System Equipment (316)			1,385	10
Total Collection System	900	0	283,006	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			53	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			1,965	13
Electric Pumping Equipment (323)			4,241	14
Other Power Pumping Equipment (324)			20,000	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	26,259	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			23,029	17
Structures and Improvements (331)			648,966	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			275,800	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			29,400	23
Sludge Treatment and Disposal Equipment (337)			16,800	24
Plant Site Piping (338)			93,900	25
Flow Metering and Monitoring Equipment (339)			76,029	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	4,107		28
Total Treatment and Disposal Plant	1,168,031	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	32		31
Computer Equipment (372.1)	4,594		32
Transportation Equipment (373)			33
Other General Equipment (379)	17,770	1,650	34
Other Tangible Property (390)			35
Total General Plant	22,396	1,650	
Total utility plant in service directly assignable	1,495,242	7,000	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,495,242	7,000	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	1,495,242	7,000	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			4,107	28
Total Treatment and Disposal Plant	0	0	1,168,031	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			32	31
Computer Equipment (372.1)			4,594	32
Transportation Equipment (373)			0	33
Other General Equipment (379)			19,420	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	24,046	
Total utility plant in service directly assignable	900	0	1,501,342	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	900	0	1,501,342	
Common Other Utility Plant Allocated to Sewer Department			0	37
Total utility plant	900	0	1,501,342	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	246	6			252	22	1
Sewer	6.000	10				10		2
Total Utility		256	6	0	0	262	22	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet					
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	739				739	1
8.000	23,970				23,970	2
Total Utility	24,709	0	0	0	24,709	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-09)

SERVICES ADDED WERE PAID BY THE DEVELOPER.
